IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

CIVIL WRIT PETITION NO. 15558 OF 2006

DATE OF DECISION: OCTOBER 17, 2006

Parties Name

M/s Dwarka Cheap Store

..PETITIONERS

VERSUS

The Municipal Corporation, Patiala etc.

...RESPONDENTS

CORAM: HON'BLE MR. JUSTICE JASBIR SINGH
HON'BLE MR. JUSTICE PRITAM PAL

PRESENT: Mr. A.K.Walia,
Advocate, for the petitioner

Mr. Vinish Singla, Advocate, for the respondents

JASBIR SINGH, J. (oral)

Order.

Vide order dated September 9, 2005, house-tax was imposed qua property of the petitioner. It went in appeal, which was dismissed primarily on the ground that before filing that appeal, it had failed to deposit the amount of house tax assessed, as is mandatory under the provisions of Section 147 of the Punjab Municipal Corporation Act, 1976. When notice of motion was issued, following contention of counsel for the petitioner was noticed:

> "Counsel for the petitioner states that in order dated 15-6-2006, the appellate authority has wrongly stated that the amount of tax was not deposited by the petitioner. To strengthen his argument, counsel has referred to Annexure P-4, to say that the amount stood deposited on 25-5-2006."

We have seen the document Annexure P-4, which is a receipt, issued by the Corporation, indicating that during pendency of the appeal, the petitioner has deposited an amount of Rs. 1,13,600/- towards payment of house-tax. This fact was not noticed by the appellate authority, when appeal was dismissed. Confronted with the situation, referred to above, counsel for the respondent has failed to show anything to the contrary.

In view of facts, mentioned above, we dispose of this writ petition and set aside the order passed by the appellate authority and remit the matter to the Commissioner, to decide the same afresh, on merits. Parties are directed to appear before the appellate authority on November 3, 2006.

(Jasbir Singh)
Judge

(Pritam Pal)
Judge

October 17, 2006.
DKC